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- and -

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**SECOND ORDER REGARDING LIQUIDATING TRUST'S FORTIETH
OMNIBUS OBJECTION TO LANDLORD CLAIMS
(REDUCTION OF CERTAIN INVALID CLAIMS-MITIGATION)**

THIS MATTER having come before the Court¹ on the Liquidating Trust's Fortieth Omnibus Objection to Landlord Claims (Reduction of Certain Invalid Claims-Mitigation), (the "Objection"), which requested, among other things, that the claims specifically identified on

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

Exhibit B attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is sustained in part, as set forth herein.
2. The Court will conduct a status conference on December 6, 2012 for all of the Claims identified on Exhibit A attached hereto.
3. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.
4. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.
5. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2012

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)

Paula S. Beran (VA Bar No. 34679)

20 North Eighth Street, 2nd Floor

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780 Third Avenue, 36th Floor

New York, New York 10017

(212) 561-7700

Counsel to the Circuit City Stores, Inc.

Liquidating Trust

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner

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Exhibit A to Second Order Regarding Liquidating Trust's Fortieth Omnibus Objection to Claims
Alphabetical Listing of Claims for Which Status Conference Will Take Place on December 6, 2012 at 2:00 p.m.

Claim Number	Name Address
8990	Chino South Retail PG LLC c o William A Trey Wood III Bracewell & Giuliani LLP 711 Louisiana St Ste 2300 Houston, TX 77002
5027	Circuit IL Corp Sigmond Sommer Properties 279 Birchwood Park Dr Jericho, NY 11753-2306
14548	Circuit Investors Fairfield Limited Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
12165	Circuit Investors No 2 Ltd A Texas Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
8587	Circuit Investors No 2 Ltd A Texas Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
9038	Circuit Investors No 2 Ltd A Texas Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511

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Claim Number	Name Address
9037	Circuit Investors No 2 Ltd A Texas Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
9036	Circuit Investors No 2 Ltd A Texas Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
12164	Circuit Investors No 3 Ltd A Virginia Partnership c o Nicolas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
8163	Circuit Investors No 4 Thousand Oaks Limited Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
7155	Circuit Investors Vernon Hills Limited Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511
12338	Circuit Investors Yorktown Limited Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511

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Claim Number	Name Address
13411	Circuit Sports LP Melissa A Haselden Weycer Kaplan Pulaski & Zuber PC 11 Greenway Plz Ste 1400 Houston, TX 77046
8151	CK Richmond Business Services No 2 Limited Liability Company c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 545 Long Wharf Dr 9th Fl New Haven, CT 06511
15243	CLF Trust Joshua Azinger c o Midland Loan Services 10851 Mastin Ste 3000 Overland Park, KS 66210
15245	CLF Trust Joshua Azinger c o Midland Loan Services 10851 Mastin Ste 3000 Overland Park, KS 66210
5002	CMAT 1999 C1 Grand River Avenue LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
5005	CMAT 1999 C1 Kelly Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131

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Claim Number	Name Address
12078	CMAT 1999 C2 Bustleton Avenue Limited Partnership c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
4991	CMAT 1999 C2 Emporium Drive LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12167	CMAT 1999 C2 Idle Hour Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12077	CMAT 1999 C2 Lawence Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
4994	CMAT 1999 C2 Moller Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
11958	CMAT 1999 C2 Ridgeland Retail LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131

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Claim Number	Name Address
12114	Cobb Corners II Limited Partnership c o Amy Pritchard Williams Esq K & L Gates LLP 214 N Tryon St Hearst Tower 47th Fl Charlotte, NC 28202
7593	Coldwater Development Co LLC 10689 N Pennsylvania St Indianapolis, In 46280
12468	Colonial Square Associates Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178
12993	Colony Place Plaza LLC c o Karen Lee Turner Esq Eckert Seamans Cherin & Mellott LLC 50 S 16th St 22nd Fl Philadelphia, PA 19102
3252	Condan Enterprises Llc Paul Bregman 255 Executive Dr Ste 302 Plainview, NY 11803
6616	Cosmo Eastgate Ltd Attn David M Neumann Benesch Friedlander Coplan & Aronoff LLP 200 Public Sq Ste 2300 Cleveland, OH 44114-2378

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Claim Number	Name Address
9641	Cp Nord Du Lac JV LLC C O Heather A Lee Burr & Forman LLP 420 N 20th St Ste 3400 Birmingham, Al 35203
11517	Craig Clarksville Tennessee LLC James S Craig Craig Realty Company LLC 5890 Kalamazoo Ave SE Grand Rapids, MI 49508
13020	Crossgates Commons NewCo LLC Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204-1498
12496	Crossroads Associates LTD c o Heather D Dawson Esq Kitchens Kelley Gaynes PC 3495 Piedmont Rd NE Bldg 11 Ste 900 Atlanta , GA 30305
12356	Crown CCI LLC Paul S Bliley Jr Esq Williams Mullen PO Box 1320 Richmond, VA 23218-1320
15244	CTL Trust Kristin Bonczyski c o Midland Loan Services 10851 Mastin Ste 300 Overland Park, KS 66210

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Claim Number	Name Address
7233	CW Capital Asset Management LLC as Special Servicer on Behalf of Wells Fargo Bank NA Brent Procida Venable LLP 750 E Pratt St Ste 900 Baltimore, MD 21202
12631	CW Investors 1997 12 By Its Receiver CW Capital Asset Management LLC as Special Servicer for Bank of America NA Trustee for Nomura Asset Securities Corpo c o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51 st Fl Philadelphia, PA 19103
12832	CWCapital Asset Management LLC as Special Servicer for Bank of America N A Demetrios Morakis Capmark Finance Inc 7501 Wisconsin Ave Ste 500W Bethesda, MD 20814
12846	CWCapital Asset Management LLC as Special Servicer for Bank of America N A Demetrios Morakis Capmark Finance Inc 7501 Wisconsin Ave Ste 500W Bethesda, MD 20814
12728	CWCapital Asset Management LLC as Special Servicer for Bank of America N A CWCapital Asset Management LLC c o Michael J McGregor Capmark Finance Inc 7501 Wisconsin Ave Ste 500W Bethesda, MD 20814-6581
11573	Daniel G Kamin Flint LLC Kamin Realty Company 490 S Highland Ave Pittsburgh, PA 15206

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Claim Number	Name Address
12576	Dentici Family Limited Partnership c o United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451
12419	DEV Limited Partnership c o William A Gray Esq Sands Anderson Marks & Miller PC PO Box 1998 Richmond, VA 23218-1998
13076	DMARC 2006 CD2 Davidson Place, LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12417	DMARC 2006 CD2 Poughkeepsie LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
7768	DMC Properties Inc Frank Dixon 415 Minuet Lane Suite F Charlotte, NC 28217
9102	Dollar Tree Stores Inc Attn Scott R Kipnis Hofheimer Gartlir & Gross LLP 530 5 th Ave New York, NY 10036-5101

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Claim Number	Name Address
12859	Donahue Schriber Realty Group LP Attn Nancy Hotchkiss c o Trainor Fairbrook 980 Fulton Ave Sacramento, CA 95825
12647	Drexel Delaware Trust c o Midland Loan Services Inc a Delaware Corporation Midland Loan Services Inc c o JP Morgan Chase Lockbox 974754 PNC Bank Lockbox 14800 Frye Rd TX1 0006 Fort Worth, TX 76155
12422	DURHAM WESTGATE PLAZA INVESTORS, LLC ATTN SIMONE SPIEGAL C/O SAMCO PROPERTIES INC 455 FAIRWAY DR SUITE 301 DEERFIELD BEACH, FL 33441
12769	Eagleridge Associates c o Ian S Landsberg Landsberg Marguiles LLP 16030 Ventura Blvd Ste 470 Encino, CA 91436
12825	Eagleridge Associates c o Ian S Landsberg Landsberg Marguiles LLP 16030 Ventura Blvd Ste 470 Encino, CA 91436
12158	Eastland Shopping Center LLC c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8 th Fl New Haven, CT 06511

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Claim Number	Name Address
12687	EEL MCKEE LLC ATTN GARY M KAPLAN FARELLA BRAUN & MARTEL LLP 235 MONTGOMERY ST 17 TH FL SAN FRANCISCO, CA 94104
12849	EEL MCKEE LLC ATTN GARY M KAPLAN FARELLA BRAUN & MARTEL LLP 235 MONTGOMERY ST 17 TH FL SAN FRANCISCO, CA 94104
4251	EklecCo NewCo LLC Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204-1498
12648	Encinitas PFA LLC Amy Pritchard Williams Esq K&L Gates LLP Hearst Tower 47 th Fl 214 N Tryon St Charlotte, NC 28202
12719	Estate of Juda Nadler Regina Nadler Jacob Kasirer Rose Kasirer Michael Peters Thomas J Leanse Esq c o Katten Muchin Rosenman LLP 2029 Century Park East 26 th Fl Los Angeles, CA 90067
12810	Fairway Centre Associates LP Attn Craig Cheney c o Trammell Crow Company 2800 Post Oak Blvd Ste 2300 Houston, TX 77056

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Claim Number	Name Address
12816	FC Richmond Associates LP Attn Rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N Brooklyn, NY 11201
12802	FC Treeco Columbia Park LLC Attn Rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N Brooklyn, NY 11201
12817	FC Woodbridge Crossing LLC Attn Rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N Brooklyn, NY 11201
12545	Federal Realty Investment Trust ta Quince Orchard Shopping Center Gaithersburg MD c o David L Pollack Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51 st Fl Philadelphia, PA 19103
12085	Federal Realty Investment Trust ta Troy Hills Shopping Center Parsippany NJ c o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51 st Fl Philadelphia, PA 19103-7599
13441	First Berkshire Properties LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178

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Claim Number	Name Address
12033	Forest City Commercial Management Inc Agent for Stapleton North Town LLC 50 Public Sq Ste 1360 Cleveland, OH 44113
11967	Forest City Commercial Management Inc Agent for Laburnum Investment LLC 50 Public Sq Ste 1360 Cleveland, OH 44113
11964	Forest City Commercial Management Inc Agent for FC Janes Park LLC 50 Public Sq Ste 1360 Cleveland, OH 44113
12796	FW CA Brea Marketplace LLC Attn James S Carr Esq & Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178
12371	GB Evansville Developers LLC Whitney L Mosby Esq Bingham McHale LLP 10 W Market St Ste 2700 Indianapolis , IN 46204
15253	GCCFC 2007 GG9 Abercorn Street Limited Partnership 5900 N Andrews Ave Ste 625 Fort Lauderdale, FL 33309

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Claim Number	Name Address
8667	GECCMC 2005 C2 Eastex Fwy LLC c o LNR Partners Inc 1601 Washington Ave Ste 700 Miami Beach, FL 33139
12186	GECCMC 2005 C2 Hickory Hollow LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12179	GECCMC 2005 C2 Mall Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12267	GECCMC 2005 C2 Mall Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12190	GECCMC 2005 C2 Parent LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131
12180	GECCMC 2005 C2 South Lindbergh LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131

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Claim Number	Name Address
12411	Geenen DeKock Properties LLC David M Blau Esq Kupelian Ormond & Magy PC 25800 Northwestern Hwy Ste 950 Southfield, MI 48075
12537	Generation H One and Two Limited Partnership 3509 S Mason St Fort Collins, CO 80525-2685
13017	Giant Eagle Inc c o Darlene M Nowak Esq Marcus & Shapira LLP 35 th Fl 1 Oxford Ctr Pittsburgh, PA 15219
12387	Glenmoor Limited Partnership c o Kevin L Sink PO Box 18237 Raleigh, NC 27619
12266	Gould Livermore LLC Michelle McMahon Esq 1290 Avenue of the Americas New York, NY 10104
12622	GREECE RIDGE LLC c o THOMAS W DANIELS ESQ WILMORITE MANAGEMENT GROUP LLC 1265 SCOTTSVILLE RD ROCHESTER , NY 14624

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Claim Number	Name Address
12492	GREEN 521 5 TH AVENUE LLC ATTN NEIL KESSNER C O SL GREEN REALTY CORP 420 LEXINGTON AVE 18 TH FLOOR NEW YORK, NY 10170
12701	GREEN ACRES MALL LLC ATTN MEI CHENG C O VORNADO REALTY TRUST 210 ROUTE 4 E PARAMUS, NJ 07652
13941	Green Tree Mall Associates Thomas J Leanse Esq c o Katten Muchin Rosenman LLP 2029 Century Park E 26 th Fl Los Angeles, CA 90067
13378	Greenback Associates Attn Nancy Hotchkiss Trainor Fairbrook 980 Fulton Ave Sacramento, CA 95825
14658	H & R REIT US Holdings Inc c o Michael S Held Hunton & Williams LLP 1445 Ross Ave Ste 3700 Dallas, TX 75202-2799
10921	HERITAGE PLAZA 9986 MANCHESTER RD C O NATIONAL REAL ESTATE MGMT ST LOUIS, MO 63122

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Claim Number	Name Address
12327	Iannucci Development Corporation c/o Liquidity Solutions, Inc. One University Plaza, Suite 312 Hackensack, NJ 07601
12720	Inland American Chesapeake Crossroads LLC c o Bert Bittourna Esq Inland American Retail Management LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12092	Inland American Oklahoma City Penn LLC Inland American Retail Management LLC c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12827	Inland Commercial Property Management Inc c o Beth Brooks Esq Inland Real Estate Corporation 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12079	Inland Continental Property Management Corp c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
10024	Inland Southeast Darien LLC c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523

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Claim Number	Name Address
9719	Inland Traverse City LLC c o Beth Brooks Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12830	Inland Western Austin Southpark Meadows II Limited Partnership c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
9725	Inland Western Avondale McDowell LLC c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
8943	Inland Western Avondale McDowell LLC Karen C Bifferato Esq Connolly Bove Lodge & Hutz LLP 1007 N Orange St PO Box 2207 Wilmington , DE 19899-0000
12644	Inland Western Cedar Hill Pleasant Run Limited Partnership c o Bert Bittourna Esq Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12082	Inland Western College Station Gateway Limited Partnership Inland Southwest Management LLC c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523

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Claim Number	Name Address
12642	Inland Western Columbia Clifty LLC c o Bert Bittourna Esq Inland US Management LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12643	Inland Western Houma Magnolia LLC c o Bert Bittourna Esq Inland Southwest Management LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12829	Inland Western Lake Worth Towne Crossing Limited Partnership c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12645	Inland Western Lewisville Lakepointe Limited Partnership c o Bert Bittourna Esq Inland Southwest Management LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
9722	Inland Western Oswego Gerry Centennial LLC c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12742	Inland Western Phillipsburg Greenwich LLC c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523

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Claim Number	Name Address
13083	Inland Western Richmond Maryland LLC c o Bert Bittourna Esq The Inland Real Estate Group Inc 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12646	Inland Western San Antonio HQ Limited Partnership c o Bert Bittourna Esq Inland Southwest Management LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12828	Inland Western Southlake Corners Limited Partnership c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12831	Inland Western Sugar Land Colony Limited Partnership c o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523
12803	Inland Western Temecula Commons LLC c o Bert Bittourna Esq Inland Pacific Property Services LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook , IL 60523-0000
12640	Inland Western West Mifflin Century III LP c o Bert Bittourna Esq Inland US Management LLC Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523